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**From:**

**Sent:** Thursday, January 21, 2010 3:13:12 PM

**To:**

**Cc:**

**Subject:** RE: 263 allocation issue

I think TAM 201002036 accurately describes the National Office position on whether the accounting firm's allocation report is an "other record" within the meaning of the regulations. That TAM basically says that the field must examine any information the taxpayer provides, but the field then determines based on all the evidence provided whether the taxpayer has provided "sufficient documentation" to support the taxpayer's allocation.

Not sure I read the rebuttal as being contrary to the TAM (I read it as engaging in an analysis of whether the information was "probative"), but nonetheless, I agree with you that there is no per se rule that automatically excludes consideration of any information a taxpayer provides.